

PS8000.01B UNICOR CORPORATE POLICY & PROCEDURES (CN32 - CN46)



U.S. Department of Justice
Federal Bureau of Prisons



Change

Notice

DIRECTIVE BEING CHANGED: 8000.01
CHANGE NOTICE NUMBER: CN-46
DATE: January 22, 1996



1. PURPOSE AND SCOPE. To rescind portions of the Fixed Assets section of the UNICOR Accounting Manual.

2. SUMMARY OF CHANGES. This Change Notice rescinds the portion of Section 8508 of the UNICOR Corporate Policies and Procedures Manual related to buildings and improvements. This portion of the directive has been replaced by a new Program Statement, Buildings and Improvements (Fixed Assets).

3. TABLE OF CHANGES

Remove

P.S. 8000.01, Chapter 8500
Section 8508, pages i and ii
(CN-42) (01/06/95)

P.S. 8000.01, Chapter 8500
Section 8508, pages 3-1 -
3-4 (CN-31) (07/31/89)

Insert

P.S. 8000.01, Chapter 8500
Section 8508, page i (CN-46)

P.S. 8000.01, Chapter 8500
Section 8508, page 3-1 (CN-46)

4. ACTION. File this Change Notice in front of the P.S. 8000.01, the UNICOR Corporate Policies and Procedures and Chapter 8500, the UNICOR Accounting Manual.

\s\
Kathleen M. Hawk
Director



U.S. Department of Justice
Federal Bureau of Prisons



Change

Notice

DIRECTIVE BEING CHANGED: 8000.01
CHANGE NOTICE NUMBER: CN-45
DATE: September 6, 1995



1. PURPOSE AND SCOPE. To rescind portions of the Collections section of the UNICOR Accounting Manual.

2. SUMMARY OF CHANGES. This Change Notice rescinds portions of Section 8505 of the UNICOR Corporate Policies and Procedures Manual related to aging and the collection of accounts receivable. These portions of the directive have been replaced by a new Program Statement, Overdue Accounts Receivable (Accounts Receivable).

3. TABLE OF CHANGES.

Remove

P.S. 8000.01, Chapter 8500
Section 8505, pages i and ii

P.S. 8000.01, Chapter 8500
Section 8505, pages 10-14

Insert

P.S. 8000.01, Chapter 8500
Section 8505, pages i and ii
(CN-45)

4. ACTION. File the cover sheet of this Change Notice in front of the UNICOR Accounting Manual (P.S. 8000.01).

\s\
Kathleen M. Hawk
Director



U.S. Department of Justice
Federal Bureau of Prisons



Change

Notice

DIRECTIVE BEING CHANGED: 8000.01
CHANGE NOTICE NUMBER: CN-43
DATE: March 27, 1995



1. PURPOSE AND SCOPE. To rescind Chapter 8100 and portions of Section 8511 and Chapter 8900 of P.S. 8000.01, UNICOR Corporate Policies and Procedures.

2. SUMMARY OF CHANGES. Chapter 8100 and portions of Section 8511 have been revised and replaced with the Program Statement on FPI Inmate Work Programs. The sections of Chapter 8900 being rescinded are obsolete information and material.

3. TABLE OF CHANGES

Remove

Insert

Chapter 8100

Chapter 8500, Section 8511,
Index, Pages 8511-i and ii

Chapter 8500, Section 8511,
Index, Pages 8511-i and ii

Chapter 8500, Section 8511,
Pages 8511-2-1 - 8511-2-16

Chapter 8500, Section 8511,
Pages 8511.2-1 - 8511.2-9

Chapter 8900

4. ACTION. File this Change Notice in front of P.S. 8000.01, UNICOR Corporate Policies and Procedures and Chapter 8500, the UNICOR Accounting Manual.

\s\
Kathleen M. Hawk
Director



U.S. Department of Justice
Federal Bureau of Prisons



Change

Notice

DIRECTIVE BEING CHANGED: 8000.01
CHANGE NOTICE NUMBER: CN-42
DATE: January 6, 1995

1. PURPOSE AND SCOPE. To rescind portions of the Fixed Assets section of the UNICOR Accounting Manual.

2. SUMMARY OF CHANGES. This Change Notice rescinds the section of P.S. 8000.01, Chapter 8500, concerning machinery and equipment and the depreciation of fixed assets. These accounting directives are replaced by P.S. 8563.01, Depreciation, and P.S. 8563.02, Machinery and Equipment.

3. TABLE OF CHANGES

<u>Remove</u>	<u>Insert</u>
P.S. 8000.01, Chap 8500 (CN-40) Section 8508, pages i-iii	8000.01, Chap 8500 Section 8508, pages i and ii
P.S. 8000.01, Chapter 8500 (CN-40) Section 8508, pages 2-5 thru 2-16	P.S. 8000.01, Chapter 8500 Section 8508, page 2-5
P.S. 8000.01, Chapter 8500 (CN-40) Section 8508, pages 4-1 thru 4-4	P.S. 8000.01, Chapter 8500 Section 8508, page 4-1

4. ACTION. File this Change Notice in front of the UNICOR Accounting Manual.

\s\
Kathleen M. Hawk
Director

U.S. Department of Justice
Federal Bureau of Prisons

DIRECTIVE BEING CHANGED: 8000.01
CHANGE NOTICE NUMBER: CN-40
DATE: February 22, 1994

1. PURPOSE AND SCOPE. To advise UNICOR Central Office and all Business Office field locations of the following changes to P.S. 8000.01, the UNICOR Accounting Manual, Chapter 8500.

- a. Usage of Voucher for Inter-Office Transfer of Property and/or Services (FPI Form 5)
- b. Accounting for Progress Payments
- c. Third Party Draft Payment System
- d. Change of UNICOR Capitalization Level
- e. Inventory Accuracy Plan
- f. Line Item Adjustment Amount
- g. Procedures for Estimating Monthly Reports

2. DIRECTIVE RESCINDED

O.M. 238-93 (8000) Inventory Accuracy - UNICOR (10/01/93)

3. SUMMARY OF CHANGES. This Change Notice incorporates into the Accounting Manual current and/or expired Operations Memoranda that have been in effect for at least a year or more. Some of these changes represent revisions to the previous policy.

a. The following changes have been made in the procedures for usage of the FPI Form 5:

- (1) Form 5 billing through electronic mail;
- (2) Standardization of Form 5 numbering;
- (3) Minimum dollar amount established for raw material billing;
- (4) Revised procedures for use of Assets in Transit account.

b. Instructions for processing Progress Payments, previously issued by an Operations Memorandum, have been incorporated into this Change Notice.

c. UNICOR Central Office is currently using a third party draft system to make payments to certain individuals and entities. This Change Notice outlines procedures for utilizing this system.

d. A correction has been made to reflect the current capitalization rate for Machinery and Equipment of \$5,000.

e. Procedures have been added for developing, implementing and monitoring a plan to achieve 95% accuracy in raw materials and finished goods inventories.

f. The "per line item amount" that may be adjusted for raw materials and work in process vendor billings has been increased from \$25 to \$100.

g. Procedures for estimating the monthly FPI Forms 2, 3, and 4 are incorporated into the Accounting Manual.

4. TABLE OF CHANGES

<u>Remove</u>	<u>Insert</u>
P.S. 8000.01, Chapter 8500 (CN-31) Section 8504, pages 13-15 and pages 18 & 19	P.S. 8000.01, Chapter 8500 (CN-40) Section 8504, pages 13-15 and pages 18 & 19
P.S. 8000.01, Chapter 8500 (CN-25) Section 8505, pages i-ii	P.S. 8000.01, Chapter 8500 (CN-40) Section 8505, pages i-ii
	P.S. 8000.01, Chapter 8500 (CN-40) Chapter 8505A, pages 1-6
P.S. 8000.01, Chapter 8500 (CN-31) Section 8507, pages iii-iv	P.S. 8000.01, Chapter 8500 (CN-40) Section 8507, pages iii-iv
	P.S. 8000.01, Chapter 8500 (CN-40) Section 8507A, pages 1-13
P.S. 8000.01, Chapter 8500 (CN-31) Section 8508, pages 1-1, 2-5, 2-6, 2-11 and 2-12	P.S. 8000.01, Chapter 8500 (CN-40) Section 8508, pages 1-1, 2-5, 2-6, 2-6a, 2-11, 2-12 and 2-12a
P.S. 8000.01, Chapter 8500 (CN-31) Section 8509, pages i-ii	P.S. 8000.01, Chapter 8500 (CN-40) Section 8509, pages i-ii

Remove

P.S. 8000.01, Chapter 8500
(CN-31)
Section 8514, pages 17 & 18

P.S. 8000.01, Chapter 8500
(CN-26)
Section 8515, pages i-ii

4. ACTION. File this Change Notice in front of the UNICOR
Accounting Manual.

Insert

P.S. 8000.01, Chapter 8500
(CN-40)
Section 8509, pages 4-14
thru 4-17

P.S. 8000.01, Chapter 8500
(CN-40)
Section 8514, pages 17 & 18

P.S. 8000.01, Chapter 8500
(CN-40)
Section 8515, pages i-ii and
1-84 thru 1-86

\s\
Kathleen M. Hawk
Director



U.S. Department of Justice
Federal Bureau of Prisons



Change

Notice

DIRECTIVE BEING CHANGED: 8000.01
CHANGE NOTICE NUMBER: CN-36
DATE: July 3, 1991

1. PURPOSE: To advise Central Office and field locations of changes in the UNICOR Accounting Manual procedures for making deposits with a Federal Reserve Bank (FRB) for credit to the Treasury's General Account and provide a CASH-LINK Identification Number (CIN) to be used on deposit tickets, debit vouchers, and check endorsements.

To advise Central Office and field locations that Treasury checks totaling \$1,000 or over will be deposited at a Federal Reserve Bank (FRB) or branch, rather than a commercial depository.

2. DIRECTIVE AFFECTED: P.S. 8000.1, UNICOR Accounting Manual.

3. BACKGROUND: The Department of the Treasury, Financial Management Service is converting deposits made with Federal Reserve Banks to a new deposit reporting and cash concentration system called CASH-LINK. Procedural changes are only for those deposits made at a Federal Reserve Bank or Branch for credit to the U.S. Treasury's General Account. Also, the Department of the Treasury, Financial Management Service has recently experienced an increase in the number of Treasury checks being improperly deposited. The deposit of Treasury checks into commercial banks (including those in the Treasury lockbox network) creates a loss of overnight funds to the Government since the bank receives credit for these checks on the day of deposit and does not pass credit to the Treasury until the following business day. Failure to process Treasury checks through the FRB's has a significant impact on the Government's cash forecasting, monitoring, and reporting.

4. ACTION: The CASH-LINK Identification Number (CIN) for Central Office and each field location will be derived from the Treasury Accounting Station Number (ALC), plus the unique 9th check digit assigned to each location by the Federal Reserve Bank. For example, the ALC 15080001 would be written as the CIN 15080001-9.

In June 1991 you began using your CIN on deposit ticket(s), debit voucher(s) and check endorsement(s), and depositing Treasury checks, totaling \$1,000 or over, at a Federal Reserve Bank (FRB) or branch, rather than a commercial depository. In the UNICOR

Accounting Manual, P.S. 8000.1:

8000.01
CN-36, July 3, 1991
Page 2

REMOVE
P.S. 8000.1, Chapter 8500
8500
CN-25, Page 8505-1, 8505-2
8505-2
May 21, 1985

INSERT
P.S. 8000.1, Chapter
CN-36, Page 8505-1,

P.S. 8000.1, Chapter 8500
8500
CN-25, Page 8505-4, 8505-5
8505-5
May 21, 1985

P.S. 8000.1, Chapter
CN-36, Page 8505-4,

J. Michael Quinlan
Director



U.S. Department of Justice
Federal Bureau of Prisons



Change

Notice

DIRECTIVE BEING CHANGED: 8000.01
CHANGE NOTICE NUMBER: CN-32
DATE: January 11, 1990



1. SUMMARY OF CHANGES. Changes were made to two sections of the UNICOR Accounting Manual to update them with current operating procedures.

A. The Account Description for the 66000 and 67000 Account series (Page 8501A-116) was modified to limit the use of these accounts. The Central Office uses these accounts to capture support and product division expenses. Research and Development (R&D) field operations will use the 67000 accounts to capture their operating expenses. No other field use of these accounts is authorized without written approval from the Controller, UNICOR. This incorporates Operations Memorandum 16-89(8500) (February 1, 1989, Research and Development Centers (R&D) Accounting) into the UNICOR Accounting Manual.

B. Section 8513, paragraph 101.2.a. of the UNICOR Accounting Manual was revised to make UNICOR's Travel Authorization policy consistent with the BOP Travel Regulations (P.S. 2200.1, paragraph 1-1.4b(2)). The chief Executive Officer (CEO), or acting CEO of an institution is the only person who may authorize institution travel. This authority may not be delegated to the AW (I&E)/SOI.

2. TABLE OF CHANGES.

Remove	Insert
Old pages 8501A-116 and 117	New Pages 8501A-116 and 117
Old pages 8513-1 and 2	New Pages 8513-1 and 2

3. TRANSITIONAL INSTRUCTIONS. NONE.

4. FILING. File this Change Notice in front of the UNICOR Accounting Manual, P.S. 8000.1.

J. Michael Quinlan
Director

